

Strazzullo Law Firm, P.C.
ATTORNEYS AT LAW

Salvatore E. Strazzullo

Maria Patelis

100 Park Avenue
Suite 1600
New York, NY 10017
TEL. 800.476.9993
212.551.3224
213.926.5001

December 20, 2007

VIA FEDERAL EXPRESS

The Honorable Gerard E. Lynch
United States District Court
Southern District of New York
500 Pearl Street, Room 910
New York, NY 10007

Re: SEC v. Rabinovich & Assoc. et.al.
07 CIV 10547 (GEL) (S.D.N.Y.)

Dear Judge Lynch:

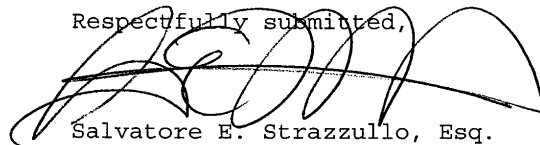
Please be advised that we have received the proposed order from the Securities and Exchange Commission on Friday, December 14, 2007, in which we have not fully completed our review of the proposed order. The Securities and Exchange Commission in its persistence has imposed artificial deadlines on the defendant's to review, change or consent to the order.

Mr. Romano and I are respectfully requesting two (2) weeks to review the proposed order and submit changes if any to the Securities and Exchange Commission for their review.

Should Your Honor have any questions about the foregoing please do not hesitate to contact me at (917) 309-1139.

Thank you for your time and consideration in his matter.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'S. Strazzullo', written over a horizontal line.

Salvatore E. Strazzullo, Esq.

cc: Michael Paley, Esq.